

## Proposed Bill No. 5593

January Session, 2011

LCO No. 1647

Referred to Committee on Planning and Development

Introduced by:

REP. MEGNA, 97th Dist.

SEN. LOONEY, 11th Dist.

## AN ACT CONCERNING LOCAL OPTION TAXES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the general statutes be amended to permit municipalities to
- 2 levy certain local option taxes, including (1) a tax on meals and
- 3 beverages to be used for general revenue; (2) a tax on entertainment
- 4 and night clubs to be used to offset the cost of public safety services;
- 5 (3) a sales tax of up to one-half of one per cent; and (4) a land value tax
- 6 that would encourage the development of abandoned and
- 7 unproductive property by taxing such property at a higher rate than
- 8 developed property.

## Statement of Purpose:

To find new sources of revenue for municipalities.